

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

CHAMPION MORTGAGE , A DIVISION OF KEY BANK, U.S.A. NATIONAL ASSOCIATION)
Plaintiff)
v.)
IDA M. GREEN, ESTATE OF JAMES C. GREEN, JR., MASSACHUSETTS DEPARTMENT OF REVENUE, INTERNAL REVENUE SERVICE, MASSACHUSETTS DEPARTMENT OF REVENUE-ESTATE TAX DIVISION,)
FAIR LABOR AND BUSINESS PRACTICES DIVISION)
OF THE OFFICE OF THE MASSACHUSETTS ATTORNEY GENERAL, GLORIA ROSCOE, FRANCISCO DePINA,)
Defendants)
)

DISCLAIMER OF INTEREST

The Commonwealth of Massachusetts Commissioner of Revenue, on behalf of the defendants, the Massachusetts Department of Revenue, the Massachusetts Department of Revenue Estate Tax Bureau and the Fair Labor and Business Practices Division of the Office of the Massachusetts Attorney General, disclaims any interest in the above-captioned action but maintains the Commonwealth's right to pursue any actions it might have against the defendants.

Respectfully submitted,

**ALAN LEOVIDGE
COMMISSIONER OF REVENUE
By his attorney,**

s/s Eileen RyanMcAuliffe
**Eileen Ryan McAuliffe
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DATED: May 5, 2005
191498/ERM

CERTIFICATE OF SERVICE

I, Eileen Ryan McAuliffe, certify that I have served a copy of the within Disclaimer of Interest by first-class mail, postage prepaid, upon:

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/*s/* Eileen Ryan McAuliffe
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Dated: May 5, 2005

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